

COMPTRROLLER (3700) BUDGET

DEPT: Comptroller

UNIT NO. 3700
FUND: General - 0001

Budget Summary

Category	2012 Budget*	2012 Actual	2013 Budget	2014 Budget	2014/2013 Variance
Expenditures					
Personnel Costs	\$0	\$2,093,871	\$4,700,758	\$5,843,780	\$1,143,022
Operation Costs	\$0	\$45,500	\$576,440	\$599,622	\$23,182
Debt & Depreciation	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$706	\$0	\$0	\$0
Interdept. Charges	\$0	\$298,053	\$501,090	\$553,579	\$52,489
Total Expenditures	\$0	\$2,438,130	\$5,778,288	\$6,996,981	\$1,218,693
Revenues					
Direct Revenue	\$0	\$77,098	\$74,700	\$174,700	\$100,000
Intergov Revenue	\$0	\$0	\$0	\$0	\$0
Indirect Revenue	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$0	\$77,098	\$74,700	\$174,700	\$100,000
Tax Levy	\$0	\$2,361,032	\$5,703,588	\$6,822,281	\$1,118,693
Personnel					
Full-Time Pos. (FTE)	0	0	43	57	14
Seas/Hourly/Pool Pos.	0	0	0	0	0
Overtime \$	\$0	\$0	\$0	\$0	\$0

* = The Office of the Comptroller was created as part of a 2012 mid-year action.

Department Mission: In accordance with Wisconsin Statute 59.255, the elected Comptroller maintains Milwaukee County's accounting books, monitors and reports on budget versus actual fiscal results, prepares annual financial reports of the government and government agencies, and analyzes proposals for the use of County funds. The Office of the Comptroller works to ensure that fiscal decisions are made based on sound financial information. The Comptroller's Office will provide independent, non-partisan and factual research on policy initiated by elected county officials and departments when requested.

Department Description: The Office of the Comptroller is made up of seven service areas: Administration/Fiscal Analysis provides overall management of the Office, and reviews fiscal notes and special studies; Central Accounting is responsible for preparation of countywide monthly financial reports, publication of the Comprehensive Annual Financial Report, and maintenance of various accounting systems; Audit Services is responsible for post auditing the fiscal concerns of Milwaukee County, monitoring the propriety of departmental recordkeeping throughout the County, auditing, agencies receiving County funds or providing services to the County, and maintaining a hotline service to receive information regarding waste, fraud and abuse of Milwaukee County resources; Accounts Payable is responsible for countywide vendor payment procedures; Central Payroll is responsible for countywide payroll procedures; Capital/Debt Monitoring is responsible for the issuance of debt and for monitoring departmental capital programs financed with debt; and the Research Services Division is responsible for providing research and analysis, and drafting resolutions and ordinances, and providing independent and nonpartisan research services for the board and the County Executive at their request.

COMPTRROLLER (3700) BUDGET

DEPT: Comptroller

UNIT NO. 3700
FUND: General - 0001

Strategic Program Area 1: Administration

Service Provision: Mandated

Strategic Outcome: High-Quality, Responsive Services

What We Do: Activity Data			
Activity	2012 Actual	2013 Budget	2014 Budget
This program area does not have Activity Data			

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	\$0	\$311,101	\$792,797	\$962,049	\$169,252
Revenues	\$0	\$60,365	\$50,000	\$50,000	\$0
Tax Levy	\$0	\$250,736	\$742,797	\$912,049	\$169,252
FTE Positions	0	0	5	6	1

How Well We Do It: Performance Measures			
Performance Measure	2012 Actual	2013 Budget	2014 Budget
Performance Measures have not yet been created for this program area			

Strategic Implementation:

In order to provide increased capacity to prepare special fiscal analysis reports and fiscal notes as required by State Statute, 1.0 FTE Budget and Management Analyst is created and funded effective April 1. This position will assist the existing 2.0 FTE Budget and Management Coordinator positions. Other positions in this service area, including the Comptroller, Deputy Comptroller, and Secretary remain unchanged from 2013. Internal service charges increase by \$31,437 or 30 percent over 2013 to \$136,225 mainly due to increased charges from the Information Management Services Division (DAS-IMSD). Operating costs remain unchanged from 2013 at \$36,500.

COMPTRROLLER (3700) BUDGET

DEPT: Comptroller

UNIT NO. 3700
 FUND: General - 0001

Strategic Program Area 2: Central Accounting

Service Provision: Mandated

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2012 Actual	2013 Budget	2014 Budget
This program area does not have Activity Data			

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	\$0	\$222,161	\$692,884	\$722,952	\$30,068
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$0	\$222,161	\$692,884	\$722,952	\$30,068
FTE Positions	0	0	6	7	1

How Well We Do It: Performance Measures			
Performance Measure	2012 Actual	2013 Budget	2014 Budget
Performance Measures have not yet been created for this program area			

Strategic Implementation:

One Accountant II position is funded in 2014 to provide increased capacity for lower level accounting tasks and allow the higher level accountants additional time to assume more complex analytical duties. Internal service charges increase \$8,421 or 20 percent over 2013 to \$49,581 mainly due to increased charges from the Information Management Services Division (DAS-IMSD). Operating costs remain unchanged from 2013 at \$3,900.

COMPTRROLLER (3700) BUDGET

DEPT: Comptroller

UNIT NO. 3700
FUND: General - 0001

Strategic Program Area 3: Central Payables

Service Provision: Administrative

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2012 Actual	2013 Budget	2014 Budget
This program area does not have Activity Data			

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	\$0	\$501,627	\$926,019	\$932,499	\$6,480
Revenues	\$0	\$0	\$0	\$100,000	\$100,000
Tax Levy	\$0	\$501,627	\$926,019	\$832,499	(\$93,520)
FTE Positions	0	0	10	10	0

How Well We Do It: Performance Measures			
Performance Measure	2012 Actual	2013 Budget	2014 Budget
Performance Measures have not yet been created for this program area			

Strategic Implementation:

Staffing levels for this service remain unchanged at 10.0 FTE. Operating costs remain unchanged from 2013 at \$1,850. Internal service charges increase by \$15,561 or 28 percent over 2013 to \$71,463 mainly due to increased charges from the Information Management Services Division (DAS-IMSD).

Milwaukee County has been working with US Bank to adopt a program called "Access Online Payment Plus" which will be implemented in fall of 2013. The program offers vendors the option of receiving payments through virtual credit card accounts rather than receiving payment by check. Benefits to vendors include faster payments, improved cash flow, and reduced exposure to check fraud. Vendors accepting payment through Access Online Payment Plus are charged a fee of approximately 3% on each payment which Milwaukee County receives. It is estimated that this fee will generate \$100,000 in revenue in 2014.

COMPTRROLLER (3700) BUDGET

DEPT: Comptroller

UNIT NO. 3700
 FUND: General - 0001

Strategic Program Area 4: Central Capital

Service Provision: Mandated

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2012 Actual	2013 Budget	2014 Budget
This program area does not have Activity Data			

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	\$0	\$110,073	\$277,482	\$274,651	(\$2,831)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$0	\$110,073	\$277,482	\$274,651	(\$2,831)
FTE Positions	0	0	2	2	0

How Well We Do It: Performance Measures			
Performance Measure	2012 Actual	2013 Budget	2014 Budget
Performance Measures have not yet been created for this program area			

Strategic Implementation:

Total expenditures decrease \$2,831 or 1 percent from 2013 to \$274,651 based on cost to continue for existing service levels. Staffing levels remain unchanged from 2013 with 2.0 FTE positions. Charges to Capital projects for administration of capital finance are unchanged at \$10,000.

COMPTRROLLER (3700) BUDGET

DEPT: Comptroller

UNIT NO. 3700
FUND: General - 0001

Strategic Program Area 5: Central Payroll

Service Provision: Administrative

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2012 Actual	2013 Budget	2014 Budget
This program area does not have Activity Data			

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	\$0	\$228,800	\$445,082	\$1,060,505	\$615,423
Revenues	\$0	\$16,733	\$24,700	\$24,700	\$0
Tax Levy	\$0	\$212,067	\$420,382	\$1,035,805	\$615,423
FTE Positions	0	0	4	12	8

How Well We Do It: Performance Measures			
Performance Measure	2012 Actual	2013 Budget	2014 Budget
Performance Measures have not yet been created for this program area			

Strategic Implementation:

In order to build greater consistency and efficiency, the Comptroller's Office and the Human Resources Department consolidated payroll duties in 2013. Prior to this transition there were 53 payroll assistants in various departments which made communication difficult, and payroll assistants were also processing human resource transactions involving hiring, transfers and terminations. From a payment control standpoint, it is crucial that the County maintains a separation of duties between payroll processing and human resource work. This change will also improve consistency in the processing of payroll and create efficiencies across the organization. Finally, it limits access to confidential employee payroll and human resource data.

The following positions were transferred into the Office of the Comptroller from the indicated department. The House of Correction (HOC) had two positions performing payroll functions, one of which was not included for transfer by the HOC. Therefore, the Office of the Comptroller is requesting the creation of one position of Payroll Assistant to reflect the additional duties assumed from the HOC. Active personnel costs of \$385,145 are transferred into the Office of the Comptroller for the seven affected positions from the departments listed below.

Org	Name	Title	Title Code	Action	FTE
3700	Comptroller	Payroll Asst	1541	Transfer In	7
3700	Comptroller	Payroll Asst	1541	Create	1
6300	Behavioral Health Division	Payroll Asst	1541	Transfer out	-2
8000	Dept of Health and Human Services	Payroll Asst	1541	Transfer out	-2
4300	House of Correction	Payroll Asst	1541	Transfer out	-1
4000	Sheriff	Payroll Asst	1541	Transfer out	-1
5040	Airport	Payroll Asst	1541	Transfer out	-1

COMPTRROLLER (3700) BUDGET

DEPT: Comptroller

UNIT NO. 3700
FUND: General - 0001

Strategic Program Area 6: Auditing Services

Service Provision: Mandated

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2012 Actual	2013 Budget	2014 Budget
This program area does not have Activity Data			

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	\$0	\$1,064,368	\$2,644,024	\$2,597,556	(\$46,468)
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$0	\$1,064,368	\$2,644,024	\$2,597,556	(\$46,468)
FTE Positions	0	0	16	16	0

How Well We Do It: Performance Measures			
Performance Measure	2012 Actual	2013 Budget	2014 Budget
Performance Measures have not yet been created for this program area			

Strategic Implementation:

Overall expenditures and tax levy decrease \$46,468 or 1.75 percent from 2013. Personnel costs decrease by \$23,250 or 1.25 percent due to cost to continue expenses for 16.0 FTE, which remains unchanged from 2013. Operating costs decline by \$10,774 due mainly to a reduction in outside consulting services. Abatements for auditing services increase by \$1,926 or 4 percent over 2013 to \$50,141 to recover outside revenues related to increased operating costs. Departments charged for this service include DOT-Airport (\$22,286), DOT-Transit (\$27,855).

COMPTRROLLER (3700) BUDGET

DEPT: Comptroller

UNIT NO. 3700
FUND: General - 0001

Strategic Program Area 7: Research Services

Service Provision: Discretionary

Strategic Outcome: High Quality, Responsive Services

What We Do: Activity Data			
Activity	2012 Actual	2013 Budget	2014 Budget
This program area does not have Activity Data			

How We Do It: Program Budget Summary					
Category	2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Var
Expenditures	\$0	\$0	\$0	\$446,769	\$446,769
Revenues	\$0	\$0	\$0	\$0	\$0
Tax Levy	\$0	\$0	\$0	\$446,769	\$446,769
FTE Positions	0	0	0	4	4

How Well We Do It: Performance Measures			
Performance Measure	2012 Actual	2013 Budget	2014 Budget
Performance Measures have not yet been created for this program area			

Strategic Implementation:

Per State Statute 59.52 (32) as created by 2013 Wisconsin Act 14, a Research Services Division with up to four positions may be included in the Office of the Comptroller. The purpose of this service area is to “respond to requests for independent and non-partisan research services from the Board and the County Executive”. It is anticipated that this program area will serve the County Board and the County Executive by assisting in legislative analysis and research services.

This program area was created in 2013 through County Board resolution 13-643, which created 4.0 FTE positions, including 1.0 FTE Research & Policy Coordinator, 1.0 FTE Research & Policy Analyst Senior, and 2.0 FTE Research & Policy Analyst positions. Operating costs of \$27,500 are provided in 2014. The total tax levy cost, net legacy fringe benefit costs, of \$356,754 represents a levy shift from the County Board to the Office of the Comptroller, as these services were performed by County Board staff prior to implementation of Act 14.

It is anticipated that the Office of the Comptroller will utilize the normal human resources hiring process in filling these positions.

COMPTRROLLER (3700) BUDGET

DEPT: Comptroller

UNIT NO. 3700
FUND: General - 0001

Comptroller Budgeted Positions				
Title Code	2013 Budget	2014 Budget	2014/2013 Variance	Explanation
Accountant 2	0	1	1	Fund
Accountant 3	1	1	0	
Accountant 4 - Treas Ser NR	1	1	0	
Accountant 4-NR	1	1	0	
Accountant 5	1	1	0	
Accounting Supervisor	0	1	1	2013 Action
Accting Manager	3	2	-1	2013 Action
Accting Manager DOA	1	1	0	
Accts Payable Supv Fa	1	1	0	
Adm Sec Audit Adm Asst	1	1	0	
Adm Sec Audit Comp Mgr	1	1	0	
Adm Sec Audit Mgr	2	2	0	
Adm Sec Lead Auditor	4	4	0	
Admin Spec - Fiscal Affairs NR	1	1	0	
Admin Spec - Payroll	1	1	0	
Auditor Asst 3	2	2	0	
Budget & Management Coord	0	3	3	2013 Action
Budget and Management Analyst	0	1	1	Fund
Capital Finance Mgr	1	1	0	
Capital Finance Plan Analyst 3	1	0	-1	2013 Action
Clerical Asst 2 Nr	1	1	0	
Comptroller	1	1	0	
Dep Dir Audits	1	1	0	
Dir Audits	1	1	0	
ExDir1-Deputy Comptroller	1	1	0	
Fiscal Asst 2	5	5	0	
Fiscal Mgt Analyst 3	2	0	-2	2013 Action
Office Supp Asst 1	1	1	0	
Office Supp Asst 2	1	1	0	
Payroll Asst	0	8	8	Transfer In 7.0, Fund 1.0
Payroll Specialist	0	2	2	2013 Action
Payroll Specialist 1	1	0	-1	2013 Action
Payroll Specialist 2	1	0	-1	2013 Action
Perform Evaluator 1,2,3	3	3	0	
Research & Policy Analyst	0	2	2	2013 Action
Res & Policy Analyst Senior	0	1	1	2013 Action
Research & Policy Coord	0	1	1	2013 Action
Secretary Nr	1	1	0	
TOTAL	43	57	14	

COMPTRROLLER (3700) BUDGET

DEPT: Comptroller

UNIT NO. 3700
FUND: General - 0001

Legacy Health Care and Pension Expenditures				
2012 Budget	2012 Actual	2013 Budget	2014 Budget	2014/2013 Variance
\$0	\$392,131	\$861,889	\$1,237,708	\$375,819